



INTRODUCTION.

Three Commissioners, until lately called Revenue Commissioners.

Twenty-six Assistant Collectors, in two grades.

Forty-two Deputy Collectors, in six grades.

Besides these, who form the permanent establishment, there are generally a number of Supernumerary Assistant Collectors, and there are also at present three Daftardárs of the rank of Deputy Collector.

The above establishment is exclusive of that required for Sind and the Island of Bombay, which are in many respects under different laws from the rest of the presidency, although the administration of Sind has gradually become in most matters very like that of the older provinces. The Commis-

sioners exercise powers over the Police establishments, and over some of the Political agencies; the Collectors are Magistrates of Districts; Assistant and Deputy Collectors Magistrates, generally of the first class; and Mamledars, Magistrates, generally of the second class; but nothing connected with any but the revenue duties of these officers will be found in this book.

Besides the department of land revenue proper there are several other branches of the great revenue department, which have been organised at different times. Some of these are steadily increasing in importance, while others having done most of their work are diminishing. They are the following :—

1.—*Customs*.—The operations of this department being confined to Bombay and to a small extent to the coast districts, and being but little connected with other departments, none of the rules relating to it are given in this book.

2.—*Salt*.—This is a department of recent creation but of large extent. It is under the Commissioner of Salt and Customs, and the executive staff consists of a Collector, two Deputy Collectors, and ten Assistant Collectors with large subordinate establishments.

3.—*Stamps*.—This unobtrusive but very productive department is under the Collector of Bombay. The work up-country is done by the Collectors of districts and their ordinary establishments.

4.—*Survey*.—This department has always been considered in this presidency as of the highest importance, but the greater part of its work is now finished. It has now a Commissioner, three Superintendents and many Assistant Superintendents, besides the Sind and Mysore establishments.

5.—*Forests*.—This was till a few years ago a very small department, but has increased very much of late years. It is administered by two Conservators, five Deputy Conservators, and twelve Assistant Conservators, exclusive of the establishment in Sind.

6.—*Registration*.—This is a small department under an Inspector-General, the Collectors being District Registrars, with a number of Sub-Registrars under them.

To describe the duties of revenue officers and the working of the above departments of Government and of the Local Funds and Municipalities is the first object of this book. Other departments are only noticed so far as is required to show the connection that revenue officers have with them.